



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0342-81444358

**15 Flathead County**

**0342 Olney-Bissell Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Teresa Bruce **Phone #:** (406) 862-2828

(Signature)

(Date)

**Chair, Board of Trustees:** Tim Bartholomew

(Signature)

(Date)

**County Superintendant** Jack Eggensperger

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
138	Gifted and Talented	STATE	138	State
151	Title II Part A	FEDERAL	151	84.367
206	School supplies	LOCAL		
210	Interest/Local	LOCAL		
214	History/big creek	LOCAL	214	
216	Band	LOCAL	216	
218	Athletics	LOCAL	218	
322	Title I, Part A, Improving Basic Programs	FEDERAL	322	84.010A
551	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	551	84.358A
753	Services for Significant Needs Students	STATE	753	State
781	IDEA Part B	FEDERAL	781	84.027
801	After school program supervisors	LOCAL	801	

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	79,148.71	698.37		8,894.00
02	Taxes Receivable - Real and Personal (120-149)	7,688.71	1,102.95		
03	Taxes Receivable - Protested (150-159)	0.05	0.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	86,837.47	1,801.33		8,894.00
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	7,688.76	1,102.96		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	8,228.00			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	70,920.71	698.37		8,894.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	79,148.71	698.37		8,894.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	86,837.47	1,801.33		8,894.00

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,162.42	37,135.74	45,898.42	
02	Taxes Receivable - Real and Personal (120-149)	45.53			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	8,207.95	37,135.74	45,898.42	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	45.53			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	8,162.42	37,135.74	45,898.42	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	8,162.42	37,135.74	45,898.42	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	8,207.95	37,135.74	45,898.42	

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,622.12
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				2,622.12
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				2,622.12
52	<b>TOTAL FUND BALANCE/EQUITY</b>				2,622.12
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				2,622.12



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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,234.75			
02	Taxes Receivable - Real and Personal (120-149)	314.48			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,549.23			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	314.48			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,234.75			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,234.75			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,549.23			

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13.70			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	13.70			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	13.70			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	13.70			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	13.70			



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## Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)			2,895.73	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			2,895.73	
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			2,895.73	
52 TOTAL FUND BALANCE/EQUITY			2,895.73	
53 TOTAL LIABILITIES AND FUND BALANCE			2,895.73	



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		11,522.48		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		11,522.48		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		11,522.48		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		11,522.48		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		11,522.48		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	201,256.16	217,028.04
1112	District Levy - Personal Property	1,553.77	1,973.59
1190	Penalties and Interest on Taxes	1,086.75	926.86
1510	Interest Earnings	597.94	589.72
3110	Direct State Aid	270,445.51	273,943.50
3111	Quality Educator	33,963.93	30,227.23
3112	At Risk Student	5,446.86	5,173.24
3113	Indian Education For All	1,815.60	1,733.04
3114	American Indian Achievement Gap	600.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	24,684.53	43,811.98
3116	Data For Achievement	1,335.00	1,660.00
3118	Natural Resource Development	1,927.24	3,075.45
3120	State Guaranteed Tax Base Aid	77,974.62	81,002.88
3444	State School Block Grant	28,754.74	28,754.74
3446	SB96 Block Grant Reimbursement	561.82	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>652,004.47</b>	<b>690,105.27</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	301,183.97	322,126.62
			2XX Personal Services - Employee Benefits	32,452.50	38,236.57
			4XX Purchased Property Services	0.00	85.16
			5XX Other Purchased Services	1,966.99	2,044.84
			6XX Supplies and Materials	15,601.29	23,262.57
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	20,040.00	0.00
			2XX Personal Services - Employee Benefits	2,236.30	0.00
			3XX Purchased Professional and Technical Services	130.00	170.00
		222X	Educational Media Services		
			1XX Personal Services - Salaries	28,392.00	27,300.00
			2XX Personal Services - Employee Benefits	2,273.14	2,260.18
			6XX Supplies and Materials	1,456.60	861.94
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	232.20	337.20
			5XX Other Purchased Services	339.89	173.82
			810 Dues and Fees	1,344.08	1,617.00

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**0342 Olney-Bissell Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries	78,525.72	72,737.08
		2XX	Personal Services - Employee Benefits	7,248.59	8,172.09
		3XX	Purchased Professional and Technical Services	259.08	425.00
		5XX	Other Purchased Services	281.10	315.08
		6XX	Supplies and Materials	380.25	222.36
		810	Dues and Fees	118.81	425.00
		<b>25XX</b>	<b>Support Services - Business</b>		
		1XX	Personal Services - Salaries	22,098.14	25,726.10
		2XX	Personal Services - Employee Benefits	780.54	133.85
		3XX	Purchased Professional and Technical Services	12,479.44	17,534.08
		5XX	Other Purchased Services	12,512.55	13,333.69
		6XX	Supplies and Materials	2,519.33	692.97
		810	Dues and Fees	449.31	421.23
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		1XX	Personal Services - Salaries	23,176.63	27,508.84
		2XX	Personal Services - Employee Benefits	5,378.15	5,340.25
		3XX	Purchased Professional and Technical Services	99.90	0.00
		4XX	Purchased Property Services	45,898.21	44,758.76
		5XX	Other Purchased Services	329.06	186.73
		6XX	Supplies and Materials	4,810.13	3,291.29
		<b>27XX</b>	<b>Student Transportation Services</b>		
		5XX	Other Purchased Services	2,268.00	1,873.50
	<b>280</b>		<b>Special Education - Local and State</b>		
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	20,875.96	32,009.84
		2XX	Personal Services - Employee Benefits	4,292.67	4,343.35
		6XX	Supplies and Materials	1,159.88	529.70
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		920	Resources Transferred to Other School Districts or Cooperatives	1,339.80	1,840.59
	<b>360</b>		<b>State Gifted &amp; Talented Reimbursement</b>		
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	0.00	3,000.00
	<b>365</b>		<b>Indian Education for All - OTO &amp; Ongoing</b>		
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	1,000.00	1,000.00
		6XX	Supplies and Materials	627.52	186.93
	<b>412</b>		<b>Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>		
		<b>1XXX</b>	<b>Instruction</b>		
		2XX	Personal Services - Employee Benefits	57.83	42.76





# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>420 Title I, Part A, Improving Basic Programs</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits	166.24	124.02	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	1,254.98	1,840.00	
			2XX Personal Services - Employee Benefits	5.03	2.21	
			3XX Purchased Professional and Technical Services	480.00	520.00	
			5XX Other Purchased Services	1,446.63	1,960.00	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits	59.70	65.14	
			3XX Purchased Professional and Technical Services	145.45	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>660,173.59</u>	<u>689,038.34</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					71,928.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					690,105.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					689,038.34	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	8,228.00	Less Last Year	2,075.00	(4b)	6,153.00	
					6,153.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					79,148.71	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	76,310.29	88,045.07
	1112 District Levy - Personal Property	498.24	763.66
	1190 Penalties and Interest on Taxes	380.00	310.32
	1510 Interest Earnings	20.23	66.79
	2220 County On-Schedule Trans Reimb	12,894.09	13,014.71
	3210 State On-Schedule Trans Reimb	15,400.88	13,014.73
	3444 State School Block Grant	3,581.11	3,581.11
	3446 SB96 Block Grant Reimbursement	178.71	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>109,263.55</u>	<u>118,796.39</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>24XX Support Services - School Administration</b>				
		1XX Personal Services - Salaries		6,500.00	3,377.47
		2XX Personal Services - Employee Benefits		731.75	653.40
	<b>25XX Support Services - Business</b>				
		1XX Personal Services - Salaries		8,483.03	11,472.40
		2XX Personal Services - Employee Benefits		103.46	0.00
	<b>27XX Student Transportation Services</b>				
		5XX Other Purchased Services		93,497.82	103,287.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>109,316.06</u>	<u>118,790.91</u>

#### Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	692.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118,796.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	118,790.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	698.37	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	37.20	53.26
	1621 Lunch Sales	17,301.59	13,714.07
	1622 Breakfast Sales	426.60	0.00
	4550 Federal Child Nutrition	24,316.83	34,651.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>42,082.22</b>	<b>48,418.82</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	12,399.00	14,521.83
			2XX Personal Services - Employee Benefits	1,633.50	1,633.50
			6XX Supplies and Materials	26,082.38	30,091.14
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>40,114.88</b>	<b>46,246.47</b>

#### Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	6,721.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,418.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,246.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,894.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 13
PRC	Revenue	2015 Value	2016 Value	
	1111 District Levy - Real Property	23,147.44	901.51	
	1112 District Levy - Personal Property	281.95	158.32	
	1190 Penalties and Interest on Taxes	163.20	57.64	
	1510 Interest Earnings	19.59	49.24	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,612.18	1,166.71	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	15,946.03	392.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					15,946.03	392.00

Schedule Of Changes Worksheet				Fund Code 13
Beginning Fund Balance				7,387.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,166.71 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				392.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				8,162.42 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	243.84	224.25
	2240 County Retirement Distribution	90,190.39	93,461.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>90,434.23</u>	<u>93,685.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	51,757.49	55,438.92	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	3,443.48	0.00	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	4,878.60	4,698.41	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	14,609.98	13,099.53	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	5,254.77	6,401.97	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,982.44	4,734.35	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	3,587.12	5,508.99	
	360	State Gifted & Talented Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	516.31	
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	171.83	172.10	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	215.64	316.67	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	2,130.52	2,499.25	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				90,031.87	93,386.50	



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					36,836.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					93,685.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					93,386.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					37,135.74	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
138	Gifted and Talented	
	3600 State Gifted & Talented Reimbursement	4,000.00
151	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,987.00
206	School supplies	
	1900 Other Revenue from Local Sources	400.00
	1920 Contributions/Donations from Private Sources	7,202.63
210	Interest/Local	
	1510 Interest Earnings	298.52
322	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	39,116.00
551	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,293.00
753	Services for Significant Needs Students	
	3610 Services for Significant Needs Students	3,375.00
781	IDEA Part B	
	5700 Resources Transferred from Other School Districts or Cooperatives	1,330.56
801	After school program supervisors	
	1900 Other Revenue from Local Sources	4,653.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		77,656.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
138	Gifted and Talented			
	360 State Gifted & Talented Reimbursement			
		1XXX Instruction		
			1XX Personal Services - Salaries	3,500.00
			2XX Personal Services - Employee Benefits	100.00
			6XX Supplies and Materials	400.00
			138 Subtotal	4,000.00
151	Title II Part A			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	212.60
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	2,774.40
			151 Subtotal	2,987.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
206	School supplies				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		2,622.53
			6XX Supplies and Materials		5,805.69
			<b>206 Subtotal</b>		<b>8,428.22</b>
322	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		29,751.25
			2XX Personal Services - Employee Benefits		9,364.75
			<b>322 Subtotal</b>		<b>39,116.00</b>
551	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		11,669.39
			2XX Personal Services - Employee Benefits		2,623.61
			<b>551 Subtotal</b>		<b>14,293.00</b>
753	Services for Significant Needs Students				
	361 Services for Significant Needs Students				
	1XXX Instruction				
			1XX Personal Services - Salaries		3,375.00
			<b>753 Subtotal</b>		<b>3,375.00</b>
781	IDEA Part B				
	280 Special Education - Local and State				
	1XXX Instruction				
			6XX Supplies and Materials		1,330.56
			<b>781 Subtotal</b>		<b>1,330.56</b>
801	After school program supervisors				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		3,912.73
			2XX Personal Services - Employee Benefits		294.09
			6XX Supplies and Materials		170.16
			<b>801 Subtotal</b>		<b>4,376.98</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>77,906.76</b>





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## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					46,148.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					77,656.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					77,906.76	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					45,898.42	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
138 Gifted and Talented	4,000.00	4,000.00	0.00
151 Title II Part A	2,987.00	2,987.00	0.00
206 School supplies	7,602.63	8,428.22	-825.59
210 Interest/Local	298.52	0.00	298.52
322 Title I, Part A, Improving Basic Programs	39,116.00	39,116.00	0.00
551 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	14,293.00	14,293.00	0.00
753 Services for Significant Needs Students	3,375.00	3,375.00	0.00
781 IDEA Part B	1,330.56	1,330.56	0.00
801 After school program supervisors	4,653.95	4,376.98	276.97
<b>Total</b>	<b>77,656.66</b>	<b>77,906.76</b>	<b>-250.10</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	14.57	16.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14.57	16.45

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					2,605.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16.45 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,622.12 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	8,808.73	8,881.30
	1112 District Levy - Personal Property	63.66	84.99
	1190 Penalties and Interest on Taxes	45.98	25.68
	1510 Interest Earnings	10.89	13.14
	3281 State Technology Aid	655.51	666.31
	3445 State Combined Fund School Block Grant	782.50	782.50
	3447 SB96 Combined Block Grant Reimbursement	131.85	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>10,499.12</u>	<u>10,453.92</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	2,847.07	2,586.50
			4XX Purchased Property Services	1,650.00	1,750.00
			5XX Other Purchased Services	1,091.60	400.00
			6XX Supplies and Materials	7,026.19	4,669.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>12,614.86</u>	<u>9,406.43</u>

### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					187.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,453.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,406.43	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,234.75	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.09	0.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.09</u>	<u>0.09</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance						13.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13.70	(5)



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0342 Olney-Bissell Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 84
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	0.00	10.58	
205				
	1700 Student Extracurricular Activity Receipts	227.52	0.00	
210	Interest/Local			
	1510 Interest Earnings	8.00	0.00	
214	History/big creek			
	1700 Student Extracurricular Activity Receipts	2,105.00	3,804.02	
216	Band			
	1700 Student Extracurricular Activity Receipts	0.00	190.00	
	1XXX Revenues from Student Activities	160.66	0.00	
218	Athletics			
	1700 Student Extracurricular Activity Receipts	0.00	933.86	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,501.18	4,938.46	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84
PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	1,746.53	351.57
205					
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	113.76	0.00
214	History/big creek				
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	0.00	2,534.00
216	Band				
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	0.00	173.73
218	Athletics				
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	0.00	665.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,860.29	3,724.30



# Trustees' Financial Summary

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**0342 Olney-Bissell Elem**

## Schedule Of Changes Worksheet

**Fund Code 84**

Beginning Fund Balance					1,681.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,938.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,724.30	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,895.73	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	20,875.96	31,269.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	320,364.58	345,448.02
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	7,940.35	8,899.11
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	199.15	337.63
XX	XXX	26XX	41X Energy Utility Services	14,200.73	16,343.53
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	15,946.03	392.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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0342 Olney-Bissell Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,096.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,096.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,032.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,418.24
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	39,115.48
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 75%**





# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	32,009.84	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,343.35	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	392.00	0.00	0.00	0.00
280	1XXX	6XX	529.70	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,840.59	0.00	0.00	0.00	0.00
<b>Totals</b>			38,723.48	392.00	0.00	0.00	0.00

39,115.48

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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**0342 Olney-Bissell Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
<b>Governmental</b>					
*** Land	5,064.00	0.00	30,021.00	0.00	35,085.00
*** Buildings	674,209.00	0.00	0.00	14,196.00	660,013.00
*** Machinery and Equipment	26,622.00	0.00	19,680.00	0.00	46,302.00
Totals at Historical Cost	705,895.00	0.00	49,701.00	14,196.00	741,400.00
<b>Depreciation</b>					
Building Accum	383,908.00	21,524.00	0.00	0.00	405,432.00
Machinery and Equipment Accum	24,111.00	4,534.00	0.00	0.00	28,645.00
Total Accumulated Depreciation	408,019.00	26,058.00	0.00	0.00	434,077.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	297,876.00	-26,058.00	49,701.00	14,196.00	307,323.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	13,815.35	2,210.11	0.00	0.00	16,025.46	0.00	16,025.46
Total Governmental Activity							
Non-bond Long-Term Liabilities	13,815.35	2,210.11	0.00	0.00	16,025.46	0.00	16,025.46

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	0.00	93,495.36	0.00	93,495.36
Net Pension - TRS	0.00	594,670.00	0.00	594,670.00